67,200-447; TSMC 00-0890 rial Number 09/975,855

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

TO:

MAR 1 7 2005

Commissioner for Patents

PO Box 1450

Alexandria, VA 22313-1450

FROM:

Tung & Associates

838 West Long Lake Road - Suite 120

Bloomfield Hills, MI 48302

DATE:

8 March 2005

REF:

Applicant: Hsieh et al.

Filing Date: 11 October 2001

Serial No : 09/975,855

Att'y No. : 67,200-447

Art Unit : 1756

Examiner: Saleha R Mohamedulla

Title

: Gap Forming Pattern Fracturing Method for Forming Optical Proximity Corrected Masking Layer

AMENDMENT AND RESPONSE TO OFFICE ACTION

Sir:

In response to an office action mailed 15 December 2004, please consider the following amendments and remarks pertaining to the subject patent application.

There are no amendments to the specification or drawings. Amendments to the claims are contained within a Listing of the Claims that begins on page 2 of this paper. Remarks begin on page 7 of this paper.

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being forwarded in an envelope with sufficient postage as first class mail to the Commissioner for Patents, POB 1450, Alexandria, VA

22313-1450 on Mar. 14.